

**AMENDMENTS TO THE SPECIFICATION**

**Page 11, lines 15 to 22, please replace the numbered paragraphs (14) and (15) with the following amended paragraphs:**

(14) A metal-coated cubic boron nitride abrasive grain according to any one of (2) to (13), wherein the ~~ratio~~ amount of the metallic coating is from 20 to 80 wt% based on ~~to~~ the entire metal-coated cubic boron nitride abrasive grain including the metallic coating ~~is in a range of 20 to 80 wt.%;~~

(15) Abrasive grains including the metal-coated cubic boron nitride abrasive grain according to any one of (1) to (14) at a ~~ratio in a range~~ in an amount of 5 to 100 wt.%;

**Please add the following new paragraph at page 21, after line 7.**

When a groove is formed by means of etching employing a chemical solution, the width of the thus-formed groove increases toward the surface of a cBN grain as viewed in the cross section of the groove, since, in general, the etching rate in a depth direction is equal to that in a direction perpendicular to the depth direction. When an attempt is made to form a deep groove by means of etching, etching in a horizontal direction also proceeds, and therefore, the resultant groove becomes a shallow depression as viewed in cross section. Such a groove formed through etching exhibits poor anchoring effect.

**Please replace the paragraph bridging pages 25 and 26 with the following amended paragraph:**

The amount of metallic coating of the metal-coated cubic boron nitride abrasive grains of the present invention can be freely determined; however, it is preferable that the ~~ratio~~ amount of the metallic coating to the entire metal-coated cubic boron nitride abrasive grains including the metallic coating be in a range of 20 to 80 wt.%. When the ~~ratio~~ amount is 20 wt.% or less, sufficient retention force between the resin bond and the metallic coating cannot be obtained in some cases, the coming-off of the abrasive grains with the metallic coating is increased, and improvement in the grinding ratio of the resin bond will be reduced. On the other hand, when the ~~ratio~~ amount is 80 wt.% or more, because a large portion of the resin bonded grinding wheel is occupied by the metallic coating, and the number of cubic boron nitride abrasive grains in the resin bonded grinding wheel is decreased, the resin bonded grinding wheel may exhibit insufficient performance as a grinding tool.

**Please replace the first complete paragraph on page 27 with the following amended paragraph:**

When used in a resin bonded grinding wheel, it is preferable that the ~~ratio~~ amount of the metal-coated cubic boron nitride abrasive grains of the present invention with respect to the entirety of abrasive grains be in a range of 5 wt.% to 100 wt.%, it is more preferable that the ~~ratio~~ amount be in a range of 25 wt.% to 100wt.%. When the ~~ratio~~ amount of the metal-coated cubic boron nitride abrasive grains of the present invention is 5 wt.% or less, the effects due to use of

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the metal-coated cubic boron nitride abrasive grains of the present invention will not be apparent,  
and the grinding ratio will not be much improved.